

EXHIBIT 10



DEPARTAMENTO DE HACIENDA
GOBIERNO DE PUERTO RICO



Certificate of New Law Pursuant to 48 U.S.C. §2144(2)(B)

Legislative Measure Number:

- Act No. 82-2020 ("Act 82"), herein attached.
- Act 82 amends Act 26-2017, to allow teachers of the Puerto Rico Department of Education to credit their license of sick days (balance or excess) to their retirement pensions as "time worked" for purposes of estimating their retirement benefits.
- The Retirement System Administration certified that the implementation of Act 82 would have no impact on the agency's certified budget.
- The 2020 Fiscal Plan forbids the liquidation of sick days in excess of the amount allowed by law and Act 82 does not allow for the liquidation of the license. See 2020 Certified Fiscal Plan for Puerto Rico, at 151.

Estimate of Impact of the Legislative Measure on Expenditures and Revenues for the fiscal years covered by the Fiscal Plan:

- Act 82 has no impact on expenditures since no liquidations are required.
- Act 82 has no impact on revenues.

Determination of the Legislative Measure's Compliance with the Fiscal Plan:

- Act 82 is not significantly inconsistent with the 2020 Fiscal Plan for Puerto Rico.